

WHY TAXPAYERS KICK.

"You cannot blame the tax payer for complaining against high taxes," remarked Auditor Allen who has made a thorough study of the state's taxing system and as secretary of the State Auditor's and Treasurer's Association is working hard for tax reform. "The tax payer may know that his taxes are not any higher than the other fellow's but yet he knows they are too high and that something can be done to lower them. He is sore at the man who is in position to pass legislation that will lower taxes, and if I do not misread the signs on the political horizon there will be something stirring in the state next year. The tax payer has found out that it is not the governor, lieutenant-governor, comptroller general, secretary of the state or other state officials who have the power to reform the tax laws. He has studied the situation and he knows that these men must carry out the tax laws as they are fixed by the general assembly and that is where tax reform must begin. Real estate is carrying the burden of the taxes and this heavy tax on real estate must be lowered. The only way it can be done is to raise revenue from other sources—that is from invisible property that has been escaping with a very small tax levy. When this is done the state can lower taxes on real estate and other visible property

and still have plenty of money on which to operate. There is the tax on gasoline, the inheritance tax, the occupation tax, the income tax. Bills to raise revenue from these sources were introduced at the last session of the general assembly and they were killed or left on the calendar. Some powerful force must have been at work. I don't know what it was, but mark my words, the people are going to find out something if the same thing happens again this year. "It was in 1818 or 1819, I don't remember which, but anyway a large engineering firm in New York proposed to the general assembly that they would make a complete survey of every farm, school district, township, county, city, town and hamlet in South Carolina, prepare accurate maps and show every acre of taxable lands in the state if the state

would agree to give them a period of years only a small fraction of the additional tax revenue the survey would produce. The state had everything to gain and absolutely nothing to lose. Yet the general assembly saw fit to turn this offer down. This would have increased the taxes on real estate. It would have equalized them. Every land-owner in the state would have had a complete map of his lands. Every county in the state would have known just how many acres of taxable land it contained. This would have gone a long way towards solving the tax problem. But as I said in the beginning, the taxes on real estate must be

lowered, and the only way to do it is to make invisible property bear its just proportion of the tax burden. It is up to the general assembly to bring about this reform, and I believe sufficient pressure will be brought by the people next year to secure this much needed legislation."

NOTICE.

The books for the collection of town taxes will open at the office of the clerk and treasurer on Tuesday, November 1st and will remain open until the 31st day of December, 1921 when they will close. After December 1st a penalty of 2 per cent. will be added to all unpaid taxes.

The following is the levy:
For ordinary purposes --- 17 mills
For sinking fund and bond interest --- 10 mills
Total --- 27 mills
Jennie C. Watson,
Clerk and Treasurer.

Professional Cards.

J. W. JOHNSON
Attorney-at-Law
Practice in State and Federal Courts
Marion, S. C.

S. C. HENSLEE, M. D.
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DR. R. M. BAILEY,
Veterinarian
Office at Dillon Live Stock Co's.
Stables.
Office Phone --- 235
Residence Phone ---

JOE P. LANE
Attorney-at-Law
Office Next to Bank of Dillon,
Main St. Dillon, S. C.

L. B. HASELDEN
Attorney at Law
DILLON, S. C.
Money to Lend on First Mortgage
Real Estate.

MASTER'S SALE.

State of South Carolina,
County of Dillon.
In the Court of Common Pleas.
The Bank of Little Rock,
Plaintiff,
against
Charley Bethea, Rosie Harris and
A. C. Rogers, Defendants.
Pursuant to an order of his Honor
Edward McIver, Judge of the Fourth
Judicial Circuit, bearing date the 3rd
day of November, 1921, the undersigned, as Master for Dillon county,
will sell during the legal hours of
sale on the first Monday in December
same being the 5th, before the court
house door in the Town of Dillon, in
the county of Dillon, in the State
aforesaid, at public auction to the
highest bidder for cash, "All that
certain piece, parcel or tract of land
situate in the County of Dillon in the
State of South Carolina containing
71.7 acres and being tract number
six as represented upon a plat of the
J. M. Carmichael Harlee place made
by C. H. McLaurin bearing date Oct.
10th, 1918 and recorded in the office
of the Clerk of Court for Dillon county
in Plat Book 2 at page 8."
Terms of sale cash, purchaser to
pay for all papers and revenue
stamps. Any person bidding off the
said property and refusing to comply
with his bid therefor, said property
will be resold upon the same or
some subsequent salesday at the
risk of the former purchaser.
A. B. JORDAN,
Master for Dillon County

FINAL DISCHARGE NOTICE.

Notice is hereby given that R. E. Harrel as guardian of Elbert Harrel has this day made application unto me for a final discharge as such guardian and that Thursday the 1st day of December, 1921, at 10 o'clock a. m. at my office has been appointed for the hearing of said petition.

JOE CABELL DAVIS,
Judge of Probate,
Dillon County, S. C.
Dillon, S. C. Nov. 10, 1921--11 10 4t

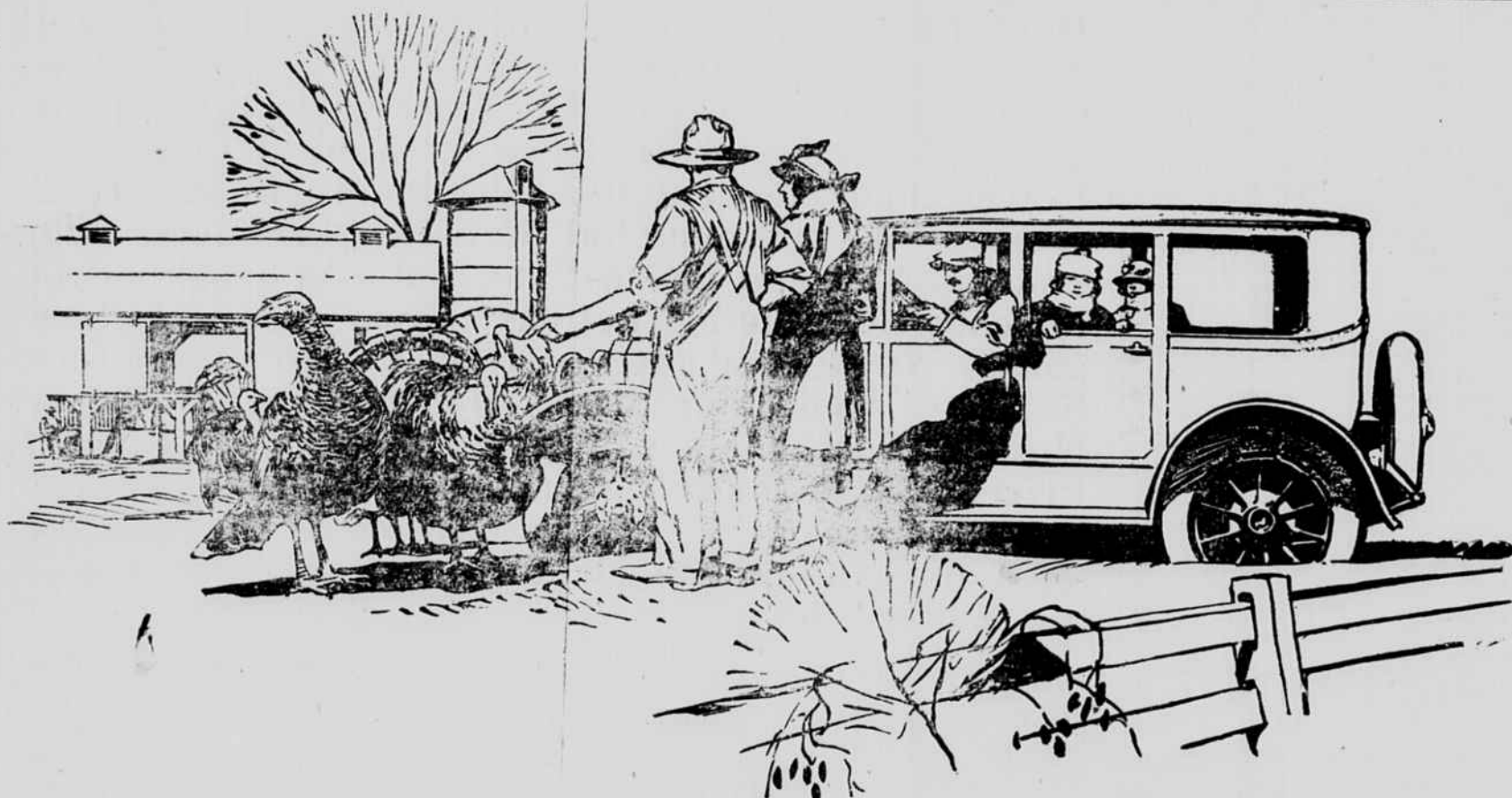
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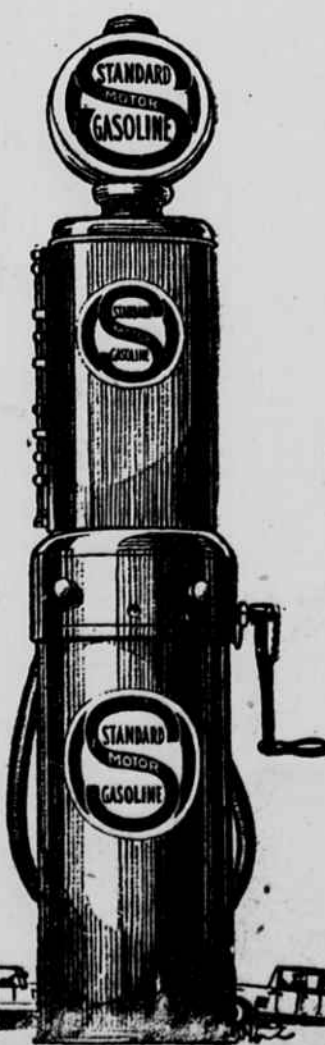
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